

| | | | | | | | |
|--|--|-------------|--|--|--|--|--|
| | | FOR OHF USE | | | | | |
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LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0039289

Facility Name: Pine Acres Care Center

Address: 1212 S. Second Street De Kalb 60115
Number City Zip Code

County: De Kalb

Telephone Number: 815-758-8151 Fax # 815-758-6832

IDPA ID Number: 36-2166970-005

Date of Initial License for Current Owners: 03/01/1994

Type of Ownership:

X VOLUNTARY, NON-PROFIT
X Charitable Corp.
Trust

IRS Exemption Code 501(c)3

PROPRIETARY GOVERNMENTAL
Individual State
Partnership County
Corporation Other
"Sub-S" Corp.
Limited Liability Co.
Trust
Other

In the event there are further questions about this report, please contact:
Name: Donald H. Primdahl Telephone Number: 630-521-8034

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2003 to 06/30/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

| | | |
|--------------------------------------|---|--------------|
| Officer or Administrator of Provider | (Signed) _____ | (Date) _____ |
| | (Type or Print Name) Thomas L. Noesen, Jr. | |
| | (Title) Treasurer | |
| Paid Preparer | (Signed) _____ | (Date) _____ |
| | (Print Name and Title) _____ | |
| | (Firm Name & Address) _____ | |
| | (Telephone) () Fax # () | |
| | MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630 | |

Facility Name & ID Number Pine Acres Care Center

0039289 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

| | 1 | 2 | 3 | 4 | |
|---|------------------------------------|-----------------------------|------------------------------|--|---|
| | Beds at Beginning of Report Period | Licensure Level of Care | Beds at End of Report Period | Licensed Bed Days During Report Period | |
| 1 | <u>119</u> | Skilled (SNF) | <u>119</u> | <u>43,554</u> | 1 |
| 2 | | Skilled Pediatric (SNF/PED) | | | 2 |
| 3 | | Intermediate (ICF) | | | 3 |
| 4 | | Intermediate/DD | | | 4 |
| 5 | | Sheltered Care (SC) | | | 5 |
| 6 | | ICF/DD 16 or Less | | | 6 |
| 7 | <u>119</u> | TOTALS | <u>119</u> | <u>43,554</u> | 7 |

B. Census-For the entire report period.

| | 1 | 2 | 3 | 4 | 5 | |
|----|---------------|---|---------------|--------------|---------------|----|
| | Level of Care | Patient Days by Level of Care and Primary Source of Payment | | | | |
| | | Public Aid Recipient | Private Pay | Other | Total | |
| 8 | SNF | <u>15,223</u> | <u>14,560</u> | <u>1,818</u> | <u>31,601</u> | 8 |
| 9 | SNF/PED | | | | | 9 |
| 10 | ICF | | | | | 10 |
| 11 | ICF/DD | | | | | 11 |
| 12 | SC | | | | | 12 |
| 13 | DD 16 OR LESS | | | | | 13 |
| 14 | TOTALS | <u>15,223</u> | <u>14,560</u> | <u>1,818</u> | <u>31,601</u> | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.56%

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

Staff Food Services

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒ NO ☐

I. On what date did you start providing long term care at this location?

Date started 03/01/1994

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date _____ NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number

of beds certified 8 and days of care provided 1,818

Medicare Intermediary Adminastar Federal, Inc.

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 06/30/2004 Fiscal Year: 06/30/2004

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Pine Acres Care Center # 0039289 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

| | Operating Expenses | Costs Per General Ledger | | | | Reclass- ification 5 | Reclassified Total 6 | Adjust- ments 7 | Adjusted Total 8 | FOR OHF USE ONLY | | |
|-----|--|--------------------------|---------------|------------|------------|----------------------------|----------------------------|-----------------------|------------------------|------------------|----|-----|
| | | Salary/Wage 1 | Supplies 2 | Other 3 | Total 4 | | | | | 9 | 10 | |
| | A. General Services | | | | | | | | | | | |
| 1 | Dietary | 258,851 | 3,870 | 10,186 | 272,907 | 1,898 | 274,805 | | 274,805 | | | 1 |
| 2 | Food Purchase | | 204,846 | | 204,846 | | 204,846 | (5,410) | 199,436 | | | 2 |
| 3 | Housekeeping | 90,393 | 32,619 | 7,247 | 130,259 | | 130,259 | | 130,259 | | | 3 |
| 4 | Laundry | | | 116,061 | 116,061 | | 116,061 | | 116,061 | | | 4 |
| 5 | Heat and Other Utilities | | | 89,152 | 89,152 | | 89,152 | | 89,152 | | | 5 |
| 6 | Maintenance | 65,151 | 15,575 | 29,406 | 110,132 | | 110,132 | | 110,132 | | | 6 |
| 7 | Other (specify):* | | | | | | | | | | | 7 |
| 8 | TOTAL General Services | 414,395 | 256,910 | 252,052 | 923,357 | 1,898 | 925,255 | (5,410) | 919,845 | | | 8 |
| | B. Health Care and Programs | | | | | | | | | | | |
| 9 | Medical Director | | | 10,130 | 10,130 | | 10,130 | | 10,130 | | | 9 |
| 10 | Nursing and Medical Records | 1,587,137 | 264,123 | 36,447 | 1,887,707 | (156,889) | 1,730,818 | | 1,730,818 | | | 10 |
| 10a | Therapy | 50,720 | 24 | 118,282 | 169,026 | | 169,026 | | 169,026 | | | 10a |
| 11 | Activities | 60,934 | 1,462 | 6,269 | 68,665 | 4,387 | 73,052 | | 73,052 | | | 11 |
| 12 | Social Services | 22,640 | | 4,446 | 27,086 | | 27,086 | | 27,086 | | | 12 |
| 13 | Nurse Aide Training | | | | | | | | | | | 13 |
| 14 | Program Transportation | | | | | | | | | | | 14 |
| 15 | Other (specify):* | | | | | | | | | | | 15 |
| 16 | TOTAL Health Care and Programs | 1,721,431 | 265,609 | 175,574 | 2,162,614 | (152,502) | 2,010,112 | | 2,010,112 | | | 16 |
| | C. General Administration | | | | | | | | | | | |
| 17 | Administrative | 78,740 | | | 78,740 | 100,785 | 179,525 | | 179,525 | | | 17 |
| 18 | Directors Fees | | | | | | | | | | | 18 |
| 19 | Professional Services | | | 401,893 | 401,893 | (135,592) | 266,301 | (209,326) | 56,975 | | | 19 |
| 20 | Dues, Fees, Subscriptions & Promotions | | | 21,745 | 21,745 | 420 | 22,165 | (4,930) | 17,235 | | | 20 |
| 21 | Clerical & General Office Expenses | 102,217 | 9,178 | 105,569 | 216,964 | 8,127 | 225,091 | (69,004) | 156,087 | | | 21 |
| 22 | Employee Benefits & Payroll Taxes | | | 550,610 | 550,610 | 17,112 | 567,722 | | 567,722 | | | 22 |
| 23 | Inservice Training & Education | | | | | | | | | | | 23 |
| 24 | Travel and Seminar | | | 960 | 960 | 483 | 1,443 | | 1,443 | | | 24 |
| 25 | Other Admin. Staff Transportation | | | 1,338 | 1,338 | 3,111 | 4,449 | | 4,449 | | | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | | | 97,908 | 97,908 | | 97,908 | | 97,908 | | | 26 |
| 27 | Other (specify):* | | | | | | | | | | | 27 |
| 28 | TOTAL General Administration | 180,957 | 9,178 | 1,180,023 | 1,370,158 | (5,554) | 1,364,604 | (283,260) | 1,081,344 | | | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8, 16 & 28) | 2,316,783 | 531,697 | 1,607,649 | 4,456,129 | (156,158) | 4,299,971 | (288,670) | 4,011,301 | | | 29 |

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

| | Capital Expense | Cost Per General Ledger | | | | Reclass-ification | Reclassified Total | Adjust-ments | Adjusted Total | FOR OHF USE ONLY | | |
|----|------------------------------------|-------------------------|----------|-----------|-----------|-------------------|--------------------|--------------|----------------|------------------|----|----|
| | | Salary/Wage | Supplies | Other | Total | | | | | 9 | 10 | |
| | D. Ownership | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | |
| 30 | Depreciation | | | 71,148 | 71,148 | | 71,148 | 49,003 | 120,151 | | | 30 |
| 31 | Amortization of Pre-Op. & Org. | | | | | | | | | | | 31 |
| 32 | Interest | | | 75,030 | 75,030 | | 75,030 | (378) | 74,652 | | | 32 |
| 33 | Real Estate Taxes | | | | | | | | | | | 33 |
| 34 | Rent-Facility & Grounds | | | | | | | | | | | 34 |
| 35 | Rent-Equipment & Vehicles | | | 6,523 | 6,523 | (6,523) | | | | | | 35 |
| 36 | Other (specify):* | | | | | | | | | | | 36 |
| 37 | TOTAL Ownership | | | 152,701 | 152,701 | (6,523) | 146,178 | 48,625 | 194,803 | | | 37 |
| | Ancillary Expense | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | | | | | | | | | | | 38 |
| 39 | Ancillary Service Centers | | | | | 157,525 | 157,525 | | 157,525 | | | 39 |
| 40 | Barber and Beauty Shops | 20,366 | 753 | | 21,119 | 5,156 | 26,275 | | 26,275 | | | 40 |
| 41 | Coffee and Gift Shops | | | | | | | | | | | 41 |
| 42 | Provider Participation Fee | | | 65,331 | 65,331 | | 65,331 | | 65,331 | | | 42 |
| 43 | Other (specify):* | | | | | | | | | | | 43 |
| 44 | TOTAL Special Cost Centers | 20,366 | 753 | 65,331 | 86,450 | 162,681 | 249,131 | | 249,131 | | | 44 |
| | GRAND TOTAL COST | | | | | | | | | | | |
| 45 | (sum of lines 29, 37 & 44) | 2,337,149 | 532,450 | 1,825,681 | 4,695,280 | | 4,695,280 | (240,045) | 4,455,235 | | | 45 |

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

| | | 1 | 2 | 3 | |
|----|--|-------------|----------------|-----------------|----|
| | NON-ALLOWABLE EXPENSES | Amount | Refer- ence | OHF USE ONLY | |
| 1 | Day Care | \$ | | \$ | 1 |
| 2 | Other Care for Outpatients | | | | 2 |
| 3 | Governmental Sponsored Special Programs | | | | 3 |
| 4 | Non-Patient Meals | (5,410) | 2 | | 4 |
| 5 | Telephone, TV & Radio in Resident Rooms | | | | 5 |
| 6 | Rented Facility Space | | | | 6 |
| 7 | Sale of Supplies to Non-Patients | | | | 7 |
| 8 | Laundry for Non-Patients | | | | 8 |
| 9 | Non-Straightline Depreciation | 49,003 | 30 | | 9 |
| 10 | Interest and Other Investment Income | (378) | 32 | | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds | | | | 11 |
| 12 | Non-Working Officer's or Owner's Salary | | | | 12 |
| 13 | Sales Tax | | | | 13 |
| 14 | Non-Care Related Interest | | | | 14 |
| 15 | Non-Care Related Owner's Transactions | | | | 15 |
| 16 | Personal Expenses (Including Transportation) | | | | 16 |
| 17 | Non-Care Related Fees | | | | 17 |
| 18 | Fines and Penalties | | | | 18 |
| 19 | Entertainment | | | | 19 |
| 20 | Contributions | | | | 20 |
| 21 | Owner or Key-Man Insurance | | | | 21 |
| 22 | Special Legal Fees & Legal Retainers | | | | 22 |
| 23 | Malpractice Insurance for Individuals | | | | 23 |
| 24 | Bad Debt | (69,004) | 21 | | 24 |
| 25 | Fund Raising, Advertising and Promotional | (4,930) | 20 | | 25 |
| 26 | Income Taxes and Illinois Personal Property Replacement Tax | | | | 26 |
| 27 | Nurse Aide Training for Non-Employees | | | | 27 |
| 28 | Yellow Page Advertising | | | | 28 |
| 29 | Other-Attach Schedule | | | | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29) | \$ (30,719) | | \$ | 30 |

| OHF USE ONLY | | | | | | | | |
|--------------|--|----|--|----|--|----|--|----|
| 48 | | 49 | | 50 | | 51 | | 52 |

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

| | | 1 | 2 | |
|----|--|--------------|-----------|----|
| | | Amount | Reference | |
| 31 | Non-Paid Workers-Attach Schedule* | \$ | | 31 |
| 32 | Donated Goods-Attach Schedule* | | | 32 |
| 33 | Amortization of Organization & Pre-Operating Expense | | | 33 |
| 34 | Adjustments for Related Organization Costs (Schedule VII) | | | 34 |
| 35 | Other- Attach Schedule VIII-B | (195,287) | 19 | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35) | \$ (195,287) | | 36 |
| 37 | (sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B)) | \$ (226,006) | | 37 |

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

| | | 1 | 2 | 3 | 4 | |
|----|---------------------------------|-----|----|------------|-----------|----|
| | | Yes | No | Amount | Reference | |
| 38 | Medically Necessary Transport. | | X | \$ | | 38 |
| 39 | | | | | | 39 |
| 40 | Gift and Coffee Shops | | X | | | 40 |
| 41 | Barber and Beauty Shops | | X | | | 41 |
| 42 | Laboratory and Radiology | | X | | | 42 |
| 43 | Prescription Drugs | X | | 157,525 | 10 | 43 |
| 44 | Exceptional Care Program | | X | | | 44 |
| 45 | Other-Attach Schedule | | X | | | 45 |
| 46 | Other-Attach Schedule | | X | | | 46 |
| 47 | TOTAL (C): (sum of lines 38-46) | | | \$ 157,525 | | 47 |

| NON-ALLOWABLE EXPENSES | | Amount | Sch. V Line Reference |
|------------------------|-------|--------|--------------------------|
| 1 | | \$ | 1 |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | | | 6 |
| 7 | | | 7 |
| 8 | | | 8 |
| 9 | | | 9 |
| 10 | | | 10 |
| 11 | | | 11 |
| 12 | | | 12 |
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| 14 | | | 14 |
| 15 | | | 15 |
| 16 | | | 16 |
| 17 | | | 17 |
| 18 | | | 18 |
| 19 | | | 19 |
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| 32 | | | 32 |
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| 36 | | | 36 |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | | | 40 |
| 41 | | | 41 |
| 42 | | | 42 |
| 43 | | | 43 |
| 44 | | | 44 |
| 45 | | | 45 |
| 46 | | | 46 |
| 47 | | | 47 |
| 48 | | | 48 |
| 49 | Total | 0 | 49 |

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pine Acres Care Center

0039289

Report Period Beginning:

07/01/2003

Ending:

06/30/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

| | Operating Expenses | PAGES 5 & 5A | PAGE 6 | PAGE 6A | PAGE 6B | PAGE 6C | PAGE 6D | PAGE 6E | PAGE 6F | PAGE 6G | PAGE 6H | PAGE 6I | SUMMARY TOTALS (to Sch V, col.7) | |
|-----|---|------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|-----------|
| | A. General Services | | | | | | | | | | | | | |
| 1 | Dietary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2 | Food Purchase | (5,410) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,410) | 2 |
| 3 | Housekeeping | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Laundry | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Heat and Other Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 7 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | TOTAL General Services | (5,410) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,410) | 8 |
| | B. Health Care and Programs | | | | | | | | | | | | | |
| 9 | Medical Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | Nursing and Medical Records | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 10a | Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10a |
| 11 | Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | Nurse Aide Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 14 | Program Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 16 | TOTAL Health Care and Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| | C. General Administration | | | | | | | | | | | | | |
| 17 | Administrative | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 18 | Directors Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Professional Services | (195,287) | (14,039) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (209,326) | 19 |
| 20 | Fees, Subscriptions & Promotions | (4,930) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,930) | 20 |
| 21 | Clerical & General Office Expenses | (69,004) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (69,004) | 21 |
| 22 | Employee Benefits & Payroll Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 23 | Inservice Training & Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 24 | Travel and Seminar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 25 | Other Admin. Staff Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 27 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 28 | TOTAL General Administration | (269,221) | (14,039) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (283,260) | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8,16 & 28) | (274,631) | (14,039) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (288,670) | 29 |

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

| 1 OWNERS | | 2 RELATED NURSING HOMES | | 3 OTHER RELATED BUSINESS ENTITIES | | |
|-----------------------------------|-------------|----------------------------|-------------|--------------------------------------|-------------|------------------|
| Name | Ownership % | Name | City | Name | City | Type of Business |
| Bensenville Home Society | 100 | Anchorage of Bensenville | Bensenville | Lifelink Area | | Independent |
| Lifelink Corporation (BHS Parent) | 100 | Anchorage of Beecher | Beecher | Housing | Various | Living |
| | | | | Bridgeway of | | Independent |
| | | | | Bensenville | Bensenville | Living |
| | | | | Lifelink Charities | Bensenville | Fund Raising |
| | | | | Lifelink Services | Bensenville | Proj. Devel. |
| | | | | See Attached | | |

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1 Schedule V | | 2 Line | 3 Cost Per General Ledger Item | 4 Amount | 5 Cost to Related Organization Name of Related Organization | 6 Percent of Ownership | 7 Operating Cost of Related Organization | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) | |
|-----------------|-------|-----------|--------------------------------------|-------------|---|---------------------------|---|---|----|
| 1 | V | 19 | Management Fees | \$ 35,525 | Lifelink Corporation (V.P. Health Care) | 100.00% | \$ 21,613 | \$ (13,912) | 1 |
| 2 | V | 19 | Management Fees | 4,226 | Lifelink Corporation (Pastoral Care) | 100.00% | 4,099 | (127) | 2 |
| 3 | V | | | | | | | | 3 |
| 4 | V | | | | | | | | 4 |
| 5 | V | | | | | | | | 5 |
| 6 | V | | | | | | | | 6 |
| 7 | V | | | | | | | | 7 |
| 8 | V | | | | | | | | 8 |
| 9 | V | | | | | | | | 9 |
| 10 | V | | | | | | | | 10 |
| 11 | V | | | | | | | | 11 |
| 12 | V | | | | | | | | 12 |
| 13 | V | | | | | | | | 13 |
| 14 | Total | | | \$ 39,751 | | | \$ 25,712 | \$ * (14,039) | 14 |

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

| | 1 Name | 2 Title | 3 Function | 4 Ownership Interest | 5 Compensation Received From Other Nursing Homes* | 6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week | | 7 Compensation Included in Costs for this Reporting Period** | | 8 Schedule V. Line & Column Reference | |
|----|---|----------------|-------------------|--------------------------------|---|---|---------|---|--------|---|----|
| | | | | | | Hours | Percent | Description | Amount | | |
| 1 | | | | | | | | | \$ | | 1 |
| 2 | NO COMPENSATION IS PAID TO ANY OWNERS, RELATIVES OR BOARD MEMBERS | | | | | | | | | | 2 |
| 3 | | | | | | | | | | | 3 |
| 4 | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| 9 | | | | | | | | | | | 9 |
| 10 | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | 11 |
| 12 | | | | | | | | | | | 12 |
| 13 | | | | | | | | TOTAL | \$ | | 13 |

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Pine Acres Care Center # 0039289 Report Period Beginning: 07/01/2003 Ending: 6/30/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization LIFELINK CORPORATION
Street Address 331 S. YORK ROAD
City / State / Zip Code BENSENVILLE, IL. 60106
Phone Number (630) 521-8034
Fax Number (630) 521-8067

| | 1 Schedule V Line Reference | 2 Item | 3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet) | 4 Total Units | 5 Number of Subunits Being Allocated Among | 6 Total Indirect Cost Being Allocated | 7 Amount of Salary Cost Contained in Column 6 | 8 Facility Units | 9 Allocation (col.8/col.4)x col.6 | |
|----|--------------------------------------|---------------------------|---|----------------------|---|--|--|------------------------|---|----|
| 1 | 17 | ADMINISTRATION | DIRECT PROG. COST | 64,735,304 | 12 | \$ 1,172,189 | \$ 1,172,189 | 4,695,279 | \$ 85,019 | 1 |
| 2 | 19 | PROFESSIONAL SERVICES | DIRECT PROG. COST | 64,735,304 | 12 | 276,186 | | 4,695,279 | 20,032 | 2 |
| 3 | 20 | FEES, SUBSCRIPTIONS, PROM | DIRECT PROG. COST | 64,735,304 | 12 | 5,447 | | 4,695,279 | 395 | 3 |
| 4 | 21 | GEN. OFFICE EXPENSE | DIRECT PROG. COST | 64,735,304 | 12 | 59,494 | | 4,695,279 | 4,315 | 4 |
| 5 | 22 | EMP. TAXES & BENEFITS | DIRECT PROG. COST | 64,735,304 | 12 | 243,432 | | 4,695,279 | 17,656 | 5 |
| 6 | 24 | TRAVEL & SEMINARS | DIRECT PROG. COST | 64,735,304 | 12 | 6,528 | | 4,695,279 | 473 | 6 |
| 7 | 25 | OTHER STAFF TRANS. | DIRECT PROG. COST | 64,735,304 | 12 | 27,275 | | 4,695,279 | 1,978 | 7 |
| 8 | 35 | RENTAL EQUIPMENT | DIRECT PROG. COST | 64,735,304 | 12 | 836 | | 4,695,279 | 61 | 8 |
| 9 | | | | | | | | | | 9 |
| 10 | | | | | | | | | | 10 |
| 11 | | | | | | | | | | 11 |
| 12 | | | | | | | | | | 12 |
| 13 | | | | | | | | | | 13 |
| 14 | | | | | | | | | | 14 |
| 15 | | | | | | | | | | 15 |
| 16 | | | | | | | | | | 16 |
| 17 | | | | | | | | | | 17 |
| 18 | | | | | | | | | | 18 |
| 19 | | | | | | | | | | 19 |
| 20 | | | | | | | | | | 20 |
| 21 | | | | | | | | | | 21 |
| 22 | | | | | | | | | | 22 |
| 23 | | | | | | | | | | 23 |
| 24 | | | | | | | | | | 24 |
| 25 | TOTALS | | | | | \$ 1,791,387 | \$ 1,172,189 | | \$ 129,929 | 25 |

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

| 1 | | 2 | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
|----|--|-----------|----|---|--------------------------|--------------|----------------|---------|---------------|--------------------------|-----------------------------------|----|
| | Name of Lender | Related** | | Purpose of Loan | Monthly Payment Required | Date of Note | Amount of Note | | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense | |
| | | YES | NO | | | | Original | Balance | | | | |
| | A. Directly Facility Related Long-Term | | | | | | | | | | | |
| 1 | | | X | REFINANCE MORTGAGE AND CAPITAL PROJECTS | *** | *** | \$ *** | \$ *** | *** | *** | \$ 75,030 | 1 |
| 2 | | | | | | | | | | | | 2 |
| 3 | | | | | | | | | | | | 3 |
| 4 | | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | | 5 |
| | Working Capital | | | | | | | | | | | |
| 6 | | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | | 8 |
| 9 | TOTAL Facility Related | | | | | | \$ | \$ | | | \$ 75,030 | 9 |
| | B. Non-Facility Related* | | | | | | | | | | | |
| 10 | | | | | | | | | | | | 10 |
| 11 | | | | ***N SEE ATTACHED | | | | | | | | 11 |
| 12 | | | | | | | | | | | | 12 |
| 13 | | | | | | | | | | | | 13 |
| 14 | TOTAL Non-Facility Related | | | | | | \$ | \$ | | | \$ | 14 |
| 15 | TOTALS (line 9+line14) | | | | | | \$ | \$ | | | \$ 75,030 | 15 |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)

3. Under or (over) accrual (line 2 minus line 1).

4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.
(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)

6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

1999 0 8

2000 0 9

2001 0 10

2002 0 11

2003 0 12

FOR OHF USE ONLY

13 FROM R. E. TAX STATEMENT FOR 2003 \$ 13

14 PLUS APPEAL COST FROM LINE 5 \$ 14

15 LESS REFUND FROM LINE 6 \$ 15

16 AMOUNT TO USE FOR RATE CALCULATION \$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Pine Acres Care Center

COUNTY

De Kalb

FACILITY IDPH LICENSE NUMBER

0039289

CONTACT PERSON REGARDING THIS REPORT

Donald H. Primdahl

TELEPHONE

630-521-8034

FAX #:

630-521-8067

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200:

| (A) | (B) | (C) | (D) Tax Applicable to Nursing Home |
|------------------|----------------------|-----------|---|
| Tax Index Number | Property Description | Total Tax | |
| 1. | | \$ | \$ |
| 2. | | \$ | \$ |
| 3. | | \$ | \$ |
| 4. | | \$ | \$ |
| 5. | | \$ | \$ |
| 6. | | \$ | \$ |
| 7. | | \$ | \$ |
| 8. | | \$ | \$ |
| 9. | | \$ | \$ |
| 10. | | \$ | \$ |
| TOTALS | | \$ | \$ |

B. **Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services' YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

37,295

B. General Construction Type:

Exterior

BRICK

Frame

Number of Stories

1

C. Does the Operating Entity?

☒

(a) Own the Facility

☐

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☐

(b) Rent equipment from a Related Organization.

☐

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

| A. Land. | 1 | 2 | 3 | 4 | |
|----------|----------------|-------------|---------------|------------|---|
| | Use | Square Feet | Year Acquired | Cost | |
| 1 | LONG TERM CARE | 126,760 | 1994 | \$ 300,000 | 1 |
| 2 | | | | | 2 |
| 3 | TOTALS | 126,760 | | \$ 300,000 | 3 |

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| | 1 Beds* | FOR OHF USE ONLY | 2 Year Acquired | 3 Year Constructed | 4 Cost | 5 Current Book Depreciation | 6 Life in Years | 7 Straight Line Depreciation | 8 Adjustments | 9 Accumulated Depreciation | |
|----|--|------------------|-----------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 4 | 119 | | 1994 | 1968 | \$ 2,500,000 | \$ 100,000 | 35 | \$ 71,429 | \$ (28,571) | \$ 738,099 | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| | Improvement Type** | | | | | | | | | | |
| 9 | 1985 ADMIN. BLDG, RENOVATION | | | 1985 | 125,870 | 3,147 | 40 | 3,147 | | 92,263 | 9 |
| 10 | 1986 ADMIN. BLDG, RENOVATION | | | 1986 | 9,699 | 242 | 40 | 242 | | 6,669 | 10 |
| 11 | HOT WATER HEATER | | | 1994 | 3,432 | 343 | 10 | 343 | | 4,303 | 11 |
| 12 | WATER CONDITIONER | | | 1994 | 6,813 | 682 | 10 | 682 | | 6,757 | 12 |
| 13 | (5) AIR TERMINAL UNITS | | | 1994 | 9,375 | 938 | 10 | 938 | | 9,063 | 13 |
| 14 | TILE FLOORING FOR ROOMS | | | 1995 | 9,074 | 327 | 10 | 327 | | 9,074 | 14 |
| 15 | (2) BOILER AIR DAMPERS | | | 1995 | 28,538 | 2,854 | 20 | 1,427 | (1,427) | 13,556 | 15 |
| 16 | REMODEL COMMON AREA | | | 1995 | 12,822 | 1,282 | 8 | | (1,282) | 12,822 | 16 |
| 17 | RUBBER ROOF - KITCHEN | | | 1995 | 19,134 | 1,913 | 10 | 1,913 | | 17,698 | 17 |
| 18 | 1.25 HP DISPOSAL | | | 1995 | 1,093 | | 10 | 109 | 109 | 1,054 | 18 |
| 19 | MASONRY REPAIR TO EXTERIOR WALLS | | | 1996 | 5,600 | 187 | 30 | 187 | | 1,525 | 19 |
| 20 | (7) WALL UNITS | | | 1996 | 8,500 | 850 | 10 | 850 | | 7,083 | 20 |
| 21 | RESURFACE PARKING LOT | | | 1996 | 8,891 | 889 | 10 | 889 | | 6,668 | 21 |
| 22 | ROOF REPAIRS | | | 1996 | 9,620 | 320 | 30 | 320 | | 2,484 | 22 |
| 23 | REMODLE ROOMS 121 AND 123 | | | 1997 | 9,985 | 333 | 30 | 333 | | 2,497 | 23 |
| 24 | REMODLE FRONT FOYER AND RECEPTION AREA | | | 1997 | 13,985 | 466 | 30 | 466 | | 3,496 | 24 |
| 25 | REMODLE ROOMS 25,26 AND 35 | | | 1997 | 18,530 | 618 | 30 | 618 | | 4,633 | 25 |
| 26 | REMODLE BATH AREAS | | | 1997 | 12,822 | 1,282 | 10 | 1,282 | | 9,616 | 26 |
| 27 | REMODLE STAFF LOUNGE | | | 1997 | 18,635 | 621 | 30 | 621 | | 4,037 | 27 |
| 28 | INSTALL GARBAGE ENCLOSURE | | | 1997 | 4,873 | 487 | 10 | 487 | | 3,370 | 28 |
| 29 | INSTALL DOMESTIC WATER | | | 1998 | 7,800 | 260 | 30 | 260 | | 1,690 | 29 |
| 30 | REPLACE (23) VANITIES W/SINKS | | | 1998 | 18,500 | 1,850 | 10 | 1,850 | | 11,713 | 30 |
| 31 | ROOF ADDITION | | | 1999 | 88,173 | 2,939 | 30 | 2,939 | | 14,940 | 31 |
| 32 | NEW CARPETING | | | 1999 | 18,018 | 1,802 | 10 | 1,802 | | 9,310 | 32 |
| 33 | (9) HEATING / AC WALL UNITS | | | 1999 | 13,692 | 1,369 | 10 | 1,369 | | 6,960 | 33 |
| 34 | NEW CARPETING | | | 1999 | 2,217 | 222 | 10 | 222 | | 1,072 | 34 |
| 35 | RENOVATE HALLWAY | | | 1999 | 3,214 | 322 | 10 | 322 | | 1,608 | 35 |
| 36 | HEAT TAPE GUTTERS | | | 1999 | 1,650 | 165 | 10 | 165 | | 756 | 36 |

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|--|---------------------|--------------|------------------------------|------------------|-------------------------------|-------------|-----------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 37 | (40) HEAT VALVES FOR BOILER | 2000 | \$ 4,800 | \$ 480 | 10 | \$ 480 | \$ | \$ 2,120 | 37 |
| 38 | (5) HEAT VALVES FOR BOILER | 2000 | 1,660 | 166 | 10 | 166 | | 692 | 38 |
| 39 | ROOF REPAIRS | 2000 | 5,510 | 276 | 20 | 276 | | 1,034 | 39 |
| 40 | STORAGE SHED | 2001 | 10,193 | 1,019 | 10 | 1,019 | | 3,312 | 40 |
| 41 | 3 TON ROOF TOP SYSTEM | 2001 | 17,237 | 1,724 | 10 | 1,724 | | 5,459 | 41 |
| 42 | SECURITY DOOR ALARM | 2001 | 8,295 | 830 | 10 | 830 | | 2,563 | 42 |
| 43 | COURTYARD ASPHALT REPAIRS | 2001 | 6,561 | 656 | 10 | 656 | | 1,804 | 43 |
| 44 | INSTALL (2) HOT WATER TANKS | 2001 | 4,573 | 457 | 10 | 457 | | 1,257 | 44 |
| 45 | ROOF REPLACEMENT | 2002 | 39,420 | 3,942 | 30 | 1,314 | (2,628) | 2,847 | 45 |
| 46 | FLOOR REPAIR - ROOM 13 | 2002 | 2,092 | 209 | 10 | 209 | | 436 | 46 |
| 47 | GUARD RAILS | 2002 | 1,418 | 142 | 10 | 142 | | 272 | 47 |
| 48 | CARPETING | 2002 | 8,109 | 811 | 10 | 811 | | 1,284 | 48 |
| 49 | HALL REMODELING | 2003 | 20,678 | 2,068 | 10 | 2,068 | | 2,585 | 49 |
| 50 | DOWN SPOUTS | 2003 | 1,000 | 100 | 10 | 100 | | 117 | 50 |
| 51 | (2) WATER HEATERS | 2003 | 5,071 | 296 | 10 | 296 | | 296 | 51 |
| 52 | FIRE ALARM SYSTEM | 2004 | 6,400 | 213 | 5 | 213 | | 213 | 52 |
| 53 | OTHER ASSETS & IMPAIRMENTS NOT ALLOWED | | | (82,802) | | | 82,802 | | 53 |
| 54 | | | | | | | | | 54 |
| 55 | | | | | | | | | 55 |
| 56 | | | | | | | | | 56 |
| 57 | | | | | | | | | 57 |
| 58 | | | | | | | | | 58 |
| 59 | | | | | | | | | 59 |
| 60 | | | | | | | | | 60 |
| 61 | | | | | | | | | 61 |
| 62 | | | | | | | | | 62 |
| 63 | | | | | | | | | 63 |
| 64 | | | | | | | | | 64 |
| 65 | | | | | | | | | 65 |
| 66 | | | | | | | | | 66 |
| 67 | | | | | | | | | 67 |
| 68 | | | | | | | | | 68 |
| 69 | | | | | | | | | 69 |
| 70 | TOTAL (lines 4 thru 69) | | \$ 3,133,572 | \$ 57,297 | | \$ 106,300 | \$ 49,003 | \$ 1,031,107 | 70 |

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

| | Category of Equipment | 1 Cost | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4 Adjustments | Component Life 5 | Accumulated Depreciation 6 | |
|----|--------------------------|------------|-----------------------------|------------------------------|------------------|------------------|----------------------------|----|
| 71 | Purchased in Prior Years | \$ 274,084 | \$ 13,610 | \$ 13,610 | \$ | 5 TO 10 | \$ 144,226 | 71 |
| 72 | Current Year Purchases | 2,768 | 241 | 241 | | 5 TO 10 | 241 | 72 |
| 73 | Fully Depreciated Assets | 504,155 | | | | 5 TO 10 | 504,155 | 73 |
| 74 | | | | | | | | 74 |
| 75 | TOTALS | \$ 781,007 | \$ 13,851 | \$ 13,851 | \$ | | \$ 648,622 | 75 |

D. Vehicle Depreciation (See instructions.)*

| | 1 Use | Model, Make and Year 2 | Year Acquired 3 | 4 Cost | Current Book Depreciation 5 | Straight Line Depreciation 6 | 7 Adjustments | Life in Years 8 | Accumulated Depreciation 9 | |
|----|----------|------------------------|-----------------|-----------|-----------------------------|------------------------------|------------------|-----------------|----------------------------|----|
| 76 | | | | \$ | \$ | \$ | \$ | | \$ | 76 |
| 77 | | | | | | | | | | 77 |
| 78 | | | | | | | | | | 78 |
| 79 | | | | | | | | | | 79 |
| 80 | TOTALS | | | \$ | \$ | \$ | \$ | | \$ | 80 |

E. Summary of Care-Related Assets

| | | 1 Reference | 2 Amount | |
|----|----------------------------|--|--------------|----|
| 81 | Total Historical Cost | (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$ 4,214,579 | 81 |
| 82 | Current Book Depreciation | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable) | \$ 71,148 | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable) | \$ 120,151 | 83 |
| 84 | Adjustments | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable) | \$ 49,003 | 84 |
| 85 | Accumulated Depreciation | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable) | \$ 1,679,729 | 85 |

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

| | 1 Description & Year Acquired | 2 Cost | Current Book Depreciation 3 | Accumulated Depreciation 4 | |
|----|----------------------------------|-----------|-----------------------------|----------------------------|----|
| 86 | | \$ | \$ | \$ | 86 |
| 87 | | | | | 87 |
| 88 | | | | | 88 |
| 89 | | | | | 89 |
| 90 | | | | | 90 |
| 91 | TOTALS | \$ | \$ | \$ | 91 |

G. Construction-in-Progress

| | Description | Cost | |
|----|-------------|------|----|
| 92 | | \$ | 92 |
| 93 | | | 93 |
| 94 | | | 94 |
| 95 | | \$ | 95 |

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

| | | 1 Year Constructed | 2 Number of Beds | 3 Original Lease Date | 4 Rental Amount | 5 Total Years of Lease | 6 Total Years Renewal Option* | |
|---|--------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: | | | | \$ | | | 3 |
| 4 | Additions | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | TOTAL | | | | \$ | | | 7 |

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
16. Rental Amount for movable equipment: \$6,523Description: SEE ATTACHED
- ☐ YES☒ NO
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

| | 1 Use | 2 Model Year and Make | 3 Monthly Lease Payment | 4 Rental Expense for this Period | |
|----|----------|-----------------------------|-------------------------------|--|----|
| 17 | | | \$ | \$ | 17 |
| 18 | | | | | 18 |
| 19 | | | | | 19 |
| 20 | | | | | 20 |
| 21 | TOTAL | | \$ | \$ | 21 |

10. Effective dates of current rental agreement:
- Beginning
- Ending

11. Rent to be paid in future years under the current rental agreement:

| | Fiscal Year Ending | Annual Rent |
|-----|--------------------|-------------|
| 12. | /2005 | \$ |
| 13. | /2006 | \$ |
| 14. | /2007 | \$ |

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☐

IN OTHER FACILITY☐

COMMUNITY COLLEGE☐

HOURS PER AIDE

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☐

IN OTHER FACILITY☐

HOURS PER AIDE

B. EXPENSES

ALLOCATION OF COSTS (d)

| | | 1 | 2 | 3 | 4 |
|----|---------------------------------|-----------|-----------|----------|-------|
| | | Facility | | | |
| | | Drop-outs | Completed | Contract | Total |
| 1 | Community College Tuition | \$ | \$ | \$ | \$ |
| 2 | Books and Supplies | | | | |
| 3 | Classroom Wages (a) | | | | |
| 4 | Clinical Wages (b) | | | | |
| 5 | In-House Trainer Wages (c) | | | | |
| 6 | Transportation | | | | |
| 7 | Contractual Payments | | | | |
| 8 | Nurse Aide Competency Tests | | | | |
| 9 | TOTALS | \$ | \$ | \$ | \$ |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$ | | | |

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

| COMPLETED | |
|------------------------------|--|
| 1. From this facility | |
| 2. From other facilities (f) | |
| DROP-OUTS | |
| 1. From this facility | |
| 2. From other facilities (f) | |
| TOTAL TRAINED | |

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
|----|--|--|---------------------|------|---|------------|--------------------------------------|-------------------------------|--------------------------------|----|
| | Service | Schedule V Line & Column Reference | Staff | | Outside Practitioner (other than consultant) | | Supplies (Actual or Allocated) | Total Units (Column 2 + 4) | Total Cost (Col. 3 + 5 + 6) | |
| | | | Units of Service | Cost | Units | Cost | | | | |
| | | | | | | | | | | |
| 1 | Licensed Occupational Therapist | | hrs | \$ | | \$ | \$ | | \$ | 1 |
| 2 | Licensed Speech and Language Development Therapist | 10a-2 | hrs | | | | 24 | | 24 | 2 |
| 3 | Licensed Recreational Therapist | | hrs | | | | | | | 3 |
| 4 | Licensed Physical Therapist | 10a-3 | hrs | | | 20,603 | | | 20,603 | 4 |
| 5 | Physician Care | | visits | | | | | | | 5 |
| 6 | Dental Care | | visits | | | | | | | 6 |
| 7 | Work Related Program | | hrs | | | | | | | 7 |
| 8 | Habilitation | | hrs | | | | | | | 8 |
| 9 | Pharmacy | | # of prescripts | | | | | | | 9 |
| 10 | Psychological Services (Evaluation and Diagnosis/ Behavior Modification) | | hrs | | | | | | | 10 |
| 11 | Academic Education | | hrs | | | | | | | 11 |
| 12 | Exceptional Care Program | | | | | | | | | 12 |
| 13 | Other (specify): Medicare Therapy | 10a-3 | | | | 94,917 | | | 94,917 | 13 |
| 14 | TOTAL | | | \$ | | \$ 115,520 | \$ 24 | | \$ 115,544 | 14 |

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

| | | 1 Operating | 2 After Consolidation* | |
|----|---|----------------|---------------------------|----|
| | A. Current Assets | | | |
| 1 | Cash on Hand and in Banks | \$ 29,047 | \$ 304,458 | 1 |
| 2 | Cash-Patient Deposits | | | 2 |
| 3 | Accounts & Short-Term Notes Receivable-Patients (less allowance 258,181) | 83,263 | 1,280,526 | 3 |
| 4 | Supply Inventory (priced at COST) | 20,994 | 54,547 | 4 |
| 5 | Short-Term Investments | | 114,417 | 5 |
| 6 | Prepaid Insurance | 39,368 | 233,059 | 6 |
| 7 | Other Prepaid Expenses | 889 | 70,469 | 7 |
| 8 | Accounts Receivable (owners or related parties) | | 14,687,051 | 8 |
| 9 | Other(specify): Grants/Contributions Rec | | 757,867 | 9 |
| 10 | TOTAL Current Assets (sum of lines 1 thru 9) | \$ 173,561 | \$ 17,502,394 | 10 |
| | B. Long-Term Assets | | | |
| 11 | Long-Term Notes Receivable | | | 11 |
| 12 | Long-Term Investments | | | 12 |
| 13 | Land | | 921,501 | 13 |
| 14 | Buildings, at Historical Cost | | 22,749,670 | 14 |
| 15 | Leasehold Improvements, at Historical Cost | | 702,333 | 15 |
| 16 | Equipment, at Historical Cost | | 5,609,195 | 16 |
| 17 | Accumulated Depreciation (book methods) | | (22,708,371) | 17 |
| 18 | Deferred Charges | | | 18 |
| 19 | Organization & Pre-Operating Costs | | | 19 |
| | Accumulated Amortization - | | | |
| 20 | Organization & Pre-Operating Costs | | | 20 |
| 21 | Restricted Funds | | | 21 |
| 22 | Other Long-Term Assets (specify): | | | 22 |
| 23 | Other(specify): See Attached | | 5,279,855 | 23 |
| 24 | TOTAL Long-Term Assets (sum of lines 11 thru 23) | \$ | \$ 12,554,183 | 24 |
| 25 | TOTAL ASSETS (sum of lines 10 and 24) | \$ 173,561 | \$ 30,056,577 | 25 |

| | | 1 Operating | 2 After Consolidation* | |
|----|--|----------------|---------------------------|----|
| | C. Current Liabilities | | | |
| 26 | Accounts Payable | \$ 125,083 | \$ 1,934,043 | 26 |
| 27 | Officer's Accounts Payable | | | 27 |
| 28 | Accounts Payable-Patient Deposits | 10,171 | 210,529 | 28 |
| 29 | Short-Term Notes Payable | 6,182 | 15,031,783 | 29 |
| 30 | Accrued Salaries Payable | 93,225 | 830,618 | 30 |
| | Accrued Taxes Payable | | | |
| 31 | (excluding real estate taxes) | 2,182 | 18,132 | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B) | | | 32 |
| 33 | Accrued Interest Payable | | | 33 |
| 34 | Deferred Compensation | | | 34 |
| 35 | Federal and State Income Taxes | | | 35 |
| | Other Current Liabilities(specify): | | | |
| 36 | <u>DUE TO AFFILIATES</u> | 720,611 | 28,528,412 | 36 |
| 37 | <u>DEFERRED REVENUE</u> | 8,583 | 311,790 | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37) | \$ 966,037 | \$ 46,865,307 | 38 |
| | D. Long-Term Liabilities | | | |
| 39 | Long-Term Notes Payable | | | 39 |
| 40 | Mortgage Payable | | | 40 |
| 41 | Bonds Payable | | | 41 |
| 42 | Deferred Compensation | | | 42 |
| | Other Long-Term Liabilities(specify): | | | |
| 43 | | | | 43 |
| 44 | | | | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ | \$ | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45) | \$ 966,037 | \$ 46,865,307 | 46 |
| 47 | TOTAL EQUITY(page 18, line 24) | \$ (792,476) | \$ (16,808,730) | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 173,561 | \$ 30,056,577 | 48 |

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

| | | 1 Total | |
|----|--|--------------|------|
| 1 | Balance at Beginning of Year, as Previously Reported | \$ 606,010 | 1 |
| 2 | Restatements (describe): | | 2 |
| 3 | Impairment of Fixed Assets | (1,162,064) | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ (556,054) | 6 |
| | A. Additions (deductions): | | |
| 7 | NET Income (Loss) (from page 19, line 43) | (241,222) | 7 |
| 8 | Aquisitions of Pooled Companies | | 8 |
| 9 | Proceeds from Sale of Stock | | 9 |
| 10 | Stock Options Exercised | | 10 |
| 11 | Contributions and Grants | | 11 |
| 12 | Expenditures for Specific Purposes | | 12 |
| 13 | Dividends Paid or Other Distributions to Owners | () | 13 |
| 14 | Donated Property, Plant, and Equipment | | 14 |
| 15 | Other (describe) Restricted Contributions | 4,800 | 15 |
| 16 | Other (describe) | | 16 |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16) | \$ (236,422) | 17 |
| | B. Transfers (Itemize): | | |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | | | 20 |
| 21 | | | 21 |
| 22 | | | 22 |
| 23 | TOTAL Transfers (sum of lines 18-22) | \$ | 23 |
| 24 | BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23) | \$ (792,476) | 24 * |

* This must agree with page 17, line 47.

Facility Name & ID Number Pine Acres Care Center # 0039289 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

| 1 | | | |
|-----|--|--------------|-----|
| | Revenue | Amount | |
| | A. Inpatient Care | | |
| 1 | Gross Revenue -- All Levels of Care | \$ 4,989,611 | 1 |
| 2 | Discounts and Allowances for all Levels | (1,122,449) | 2 |
| 3 | SUBTOTAL Inpatient Care (line 1 minus line 2) | \$ 3,867,162 | 3 |
| | B. Ancillary Revenue | | |
| 4 | Day Care | | 4 |
| 5 | Other Care for Outpatients | | 5 |
| 6 | Therapy | 559,824 | 6 |
| 7 | Oxygen | | 7 |
| 8 | SUBTOTAL Ancillary Revenue (lines 4 thru 7) | \$ 559,824 | 8 |
| | C. Other Operating Revenue | | |
| 9 | Payments for Education | | 9 |
| 10 | Other Government Grants | | 10 |
| 11 | Nurses Aide Training Reimbursements | | 11 |
| 12 | Gift and Coffee Shop | | 12 |
| 13 | Barber and Beauty Care | 20,699 | 13 |
| 14 | Non-Patient Meals | 5,410 | 14 |
| 15 | Telephone, Television and Radio | | 15 |
| 16 | Rental of Facility Space | | 16 |
| 17 | Sale of Drugs | | 17 |
| 18 | Sale of Supplies to Non-Patients | | 18 |
| 19 | Laboratory | | 19 |
| 20 | Radiology and X-Ray | | 20 |
| 21 | Other Medical Services | | 21 |
| 22 | Laundry | | 22 |
| 23 | SUBTOTAL Other Operating Revenue (lines 9 thru 22) | \$ 26,109 | 23 |
| | D. Non-Operating Revenue | | |
| 24 | Contributions | 585 | 24 |
| 25 | Interest and Other Investment Income*** | 378 | 25 |
| 26 | SUBTOTAL Non-Operating Revenue (lines 24 and 25) | \$ 963 | 26 |
| | E. Other Revenue (specify):**** | | |
| 27 | Settlement Income (Insurance, Legal, Etc.) | | 27 |
| 28 | | | 28 |
| 28a | | | 28a |
| 29 | SUBTOTAL Other Revenue (lines 27, 28 and 28a) | \$ | 29 |
| 30 | TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29) | \$ 4,454,058 | 30 |

| 2 | | | |
|----|---|--------------|----|
| | Expenses | Amount | |
| | A. Operating Expenses | | |
| 31 | General Services | 916,110 | 31 |
| 32 | Health Care | 2,169,861 | 32 |
| 33 | General Administration | 1,370,158 | 33 |
| | B. Capital Expense | | |
| 34 | Ownership | 152,701 | 34 |
| | C. Ancillary Expense | | |
| 35 | Special Cost Centers | 21,119 | 35 |
| 36 | Provider Participation Fee | 65,331 | 36 |
| | D. Other Expenses (specify): | | |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | TOTAL EXPENSES (sum of lines 31 thru 39)* | \$ 4,695,280 | 40 |
| 41 | Income before Income Taxes (line 30 minus line 40)** | (241,222) | 41 |
| 42 | Income Taxes | | 42 |
| 43 | NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42) | \$ (241,222) | 43 |

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

| | | 1 | 2** | 3 | 4 | |
|----|-------------------------------|---------------------------------|----------------------------------|--|---------------------------|----|
| | | # of Hrs. Actually Worked | # of Hrs. Paid and Accrued | Reporting Period Total Salaries, Wages | Average Hourly Wage | |
| 1 | Director of Nursing | 1,874 | 2,094 | \$ 57,801 | \$ 27.60 | 1 |
| 2 | Assistant Director of Nursing | | | | | 2 |
| 3 | Registered Nurses | 12,193 | 14,801 | 381,341 | 25.76 | 3 |
| 4 | Licensed Practical Nurses | 15,931 | 17,612 | 379,027 | 21.52 | 4 |
| 5 | Nurse Aides & Orderlies | 60,338 | 66,445 | 789,993 | 11.89 | 5 |
| 6 | Nurse Aide Trainees | | | | | 6 |
| 7 | Licensed Therapist | | | | | 7 |
| 8 | Rehab/Therapy Aides | | | | | 8 |
| 9 | Activity Director | 2,023 | 2,184 | 30,032 | 13.75 | 9 |
| 10 | Activity Assistants | 2,010 | 2,278 | 30,902 | 13.57 | 10 |
| 11 | Social Service Workers | 1,396 | 1,641 | 22,640 | 13.80 | 11 |
| 12 | Dietician | | | | | 12 |
| 13 | Food Service Supervisor | 1,321 | 1,862 | 40,290 | 21.64 | 13 |
| 14 | Head Cook | | | | | 14 |
| 15 | Cook Helpers/Assistants | 22,751 | 24,976 | 218,561 | 8.75 | 15 |
| 16 | Dishwashers | | | | | 16 |
| 17 | Maintenance Workers | 3,592 | 4,189 | 65,151 | 15.55 | 17 |
| 18 | Housekeepers | 8,815 | 9,658 | 90,393 | 9.36 | 18 |
| 19 | Laundry | | | | | 19 |
| 20 | Administrator | 1,917 | 2,080 | 78,740 | 37.86 | 20 |
| 21 | Assistant Administrator | | | | | 21 |
| 22 | Other Administrative | | | | | 22 |
| 23 | Office Manager | 1,916 | 2,080 | 28,717 | 13.81 | 23 |
| 24 | Clerical | 6,345 | 7,208 | 73,500 | 10.20 | 24 |
| 25 | Vocational Instruction | | | | | 25 |
| 26 | Academic Instruction | | | | | 26 |
| 27 | Medical Director | | | | | 27 |
| 28 | Qualified MR Prof. (QMRP) | | | | | 28 |
| 29 | Resident Services Coordinator | | | | | 29 |
| 30 | Habilitation Aides (DD Homes) | | | | | 30 |
| 31 | Medical Records | 1,942 | 2,144 | 29,695 | 13.85 | 31 |
| 32 | Other Health Care(specify) | | | | | 32 |
| 33 | Other(specify) Beautician | 1,404 | 1,502 | 20,366 | 13.56 | 33 |
| 34 | TOTAL (lines 1 - 33) | 145,768 | 162,754 | \$ 2,337,149 * | \$ 14.36 | 34 |

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

| | | 1 | 2 | 3 | |
|----|---------------------------------|--|---|---|----|
| | | Number of Hrs. Paid & Accrued | Total Consultant Cost for Reporting Period | Schedule V Line & Column Reference | |
| 35 | Dietary Consultant | 251 | \$ 6,909 | 7865 | 35 |
| 36 | Medical Director | | 10,130 | 9-3 | 36 |
| 37 | Medical Records Consultant | 12 | 540 | 10-3 | 37 |
| 38 | Nurse Consultant | | | | 38 |
| 39 | Pharmacist Consultant | | | | 39 |
| 40 | Physical Therapy Consultant | 2 | 100 | 10a-3 | 40 |
| 41 | Occupational Therapy Consultant | 9 | 432 | 10a-3 | 41 |
| 42 | Respiratory Therapy Consultant | 44 | 2,229 | 10a-3 | 42 |
| 43 | Speech Therapy Consultant | | | | 43 |
| 44 | Activity Consultant | 4 | 220 | 11-3 | 44 |
| 45 | Social Service Consultant | 20 | 1,060 | 12-3 | 45 |
| 46 | Other(specify) | | | | 46 |
| 47 | | | | | 47 |
| 48 | | | | | 48 |
| 49 | TOTAL (lines 35 - 48) | 342 | \$ 21,620 | | 49 |

C. CONTRACT NURSES

| | | 1 | 2 | 3 | |
|----|---------------------------|--|----------------------------|---|----|
| | | Number of Hrs. Paid & Accrued | Total Contract Wages | Schedule V Line & Column Reference | |
| 50 | Registered Nurses | 437 | \$ 17,924 | | 50 |
| 51 | Licensed Practical Nurses | 424 | 16,377 | | 51 |
| 52 | Nurse Aides | | | | 52 |
| 53 | TOTAL (lines 50 - 52) | 861 | \$ 34,301 | | 53 |

Facility Name & ID Number **Pine Acres Care Center**

XIX. SUPPORT SCHEDULES

| A. Administrative Salaries | | | |
|--|---------------------|-------------|------------|
| Name | Function | Ownership % | Amount |
| Dalena Kemna-Kahn | Administrator | 0 | \$ 78,740 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.) | | | \$ 78,740 |
| B. Administrative - Other | | | |
| Description | | | Amount |
| NONE | | | \$ |
| | | | |
| | | | |
| | | | |
| TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement) | | | \$ |
| C. Professional Services | | | |
| Vendor/Payee | Type | | Amount |
| Lifelink Corporation | Mgmt. Fee | \$ | 39,750 |
| Lifelink Corporation | Data Processing | | 22,274 |
| Lifelink Cor]. & BHS | Allocated M & G | | 325,216 |
| Reingruber & Company | Medicare Consultant | | 4,211 |
| Rever Health Care | A/R Consultant | | 8,266 |
| American Express | Billing Review | | 2,176 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.) | | | \$ 401,893 |
| D. Employee Benefits and Payroll Taxes | | | |
| Description | | | Amount |
| Workers' Compensation Insurance | | \$ | 84,549 |
| Unemployment Compensation Insurance | | | 13,157 |
| FICA Taxes | | | 171,513 |
| Employee Health Insurance | | | 255,051 |
| Employee Meals | | | |
| Illinois Municipal Retirement Fund (IMRF)* | | | |
| Life Ins / Disability Ins. | | | 11,106 |
| Pension (TSA) | | | 5,922 |
| Employee Relations/etc. | | | 3,681 |
| Staff Medical Exams | | | 5,631 |
| Allocation Schedule VII-B | | | 4,598 |
| Allocation Schedule VIII-B | | | 17,656 |
| Reclass Barber Shop | | | (5,142) |
| TOTAL (agree to Schedule V, line 22, col.8) | | | \$ 567,722 |
| E. Schedule of Non-Cash Compensation Paid to Owners or Employees | | | |
| Description | Line # | | Amount |
| NONE | | \$ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | \$ |
| F. Dues, Fees, Subscriptions and Promotions | | | |
| Description | | | Amount |
| IDPH License Fee | | \$ | |
| Advertising: Employee Recruitment | | | 3,955 |
| Health Care Worker Background Check (Indicate # of checks performed 78) | | | 545 |
| Subscriptions & Reference Publications | | | 2,155 |
| Association Dues | | | 10,160 |
| Public Relations | | | 4,930 |
| Allocation Schedule VII-B | | | 39 |
| Allocation Schedule VIII-B | | | 395 |
| | | | |
| Less: Public Relations Expense | | | (4,930) |
| Non-allowable advertising | | | (14) |
| Yellow page advertising | | (| |
| TOTAL (agree to Sch. V, line 20, col. 8) | | | \$ 17,235 |
| G. Schedule of Travel and Seminar** | | | |
| Description | | | Amount |
| Out-of-State Travel | | \$ | |
| | | | |
| In-State Travel | | | |
| | | | |
| Seminar Expense | | | 960 |
| Allocation Schedule VII-B | | | 10 |
| Allocation Schedule VIII-B | | | 473 |
| | | | |
| Entertainment Expense | | (| |
| (agree to Sch. V, line 24, col. 8) | | | \$ 1,443 |

*** Attach copy of IMRF notifications**

****See instructions.**

(See instructions.)

[illegible]

Facility Name & ID Number Pine Acres Care Center

0039289

Report Period Beginning: 07/01/2003 Ending: 06/30/2004

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. LSN/AAHSA \$4,301
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 5-10 YRS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 13,057 Line 4-3
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 65,331
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? NO Indicate the amount. \$ 0
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? NONE
d. Have vehicle usage logs been maintained? YES
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? YES
Firm Name: KPMG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? NO If no, please explain. AUDIT HAS NOT BEEN ISSUED
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? YES
Attach invoices and a summary of services for all architect and appraisal fees.

BENSENVILLE HOME SOCIETY

REPORTING PERIOD 07/01/03 - 06/30/04

IX INTEREST EXPENSE

FACILITY NUMBEFNAME

| | |
|---------|------------------------------|
| 0014258 | ANCHORAGE OF BENSENVILLE |
| 0033803 | ANCHORAGE OF BEECHER |
| 0005066 | PEOTONE SENIOR LIVING CENTER |
| 0039289 | PINE ACRES CARE CENTER |

THE BENSENVILLE HOME SOCIETY (BHS) IN CONJUNCTION WITH ITS AFFILIATED CORPORATIONS, LIFELINK AND BRIDGEWAY OF BENSENVILLE, HAVE ISSUED 1989A, 1995A, AND 1998 BONDS THRU THE ILLINOIS HEALTH FACILITY AUTHORITY ON VARIOUS DATES. SEE COPY OF OFFICIAL STATEMENTS ATTACHED. THE 1989B AND 1995B BONDS WERE RETIRED WITH THE ISSUANCE OF THE 1998 BONDS.

INTEREST PAID AND ACCRUED

| | |
|--------------|---------|
| 1989A SERIES | 35,784 |
| 1995A SERIES | 111,056 |
| 1998 SERIES | 985,975 |

LETTER OF CREDIT AND OTHER FEES

| | |
|--------------|------------------|
| 1989A SERIES | 56,514 |
| 1995A SERIES | 136,210 |
| 1998 SERIES | 5,389 |
| TOTAL | <u>1,330,928</u> |

INTEREST HAS BEEN ALLOCATED BASED ON THE USE OF THE BOND PROCEEDS.

| | | |
|--------------------------|---------------------|------------------|
| ANCHORAGE OF BENSENVILLE | 34.2% OF 1989 BONDS | 31,562 |
| | 13.2% OF 1995 BONDS | 32,615 |
| | 8.8% OF 1998 BONDS | <u>87,474</u> |
| | TOTAL | <u>151,651</u> |
| ANCHORAGE OF BEECHER | 44.5% OF 1989 BONDS | 41,074 |
| | 11.5% OF 1998 BONDS | <u>113,814</u> |
| | TOTAL | <u>154,888</u> |
| PINE ACRES CARE CENTER | 30.3% OF 1995 BONDS | 75,030 |
| OTHER* | | 949,359 |
| TOTAL | | <u>1,330,928</u> |

* CORPORATE AND PARENT CORPORATE OFFICES AND NON-CARE RELATED.

XII B. # 16 EQUIPMENT RENTAL (PAGE14)

| | | |
|---------------------------------|--------------------------|------------|
| 1. AIRGAS, INC. | | |
| BALLOON | \$124.71 | |
| HELIUM | <u>\$104.45</u> | \$229.16 |
| 2. ARCH COMMUNICATIONS/WIRELESS | | |
| ADMINISTRATION | \$90.18 | |
| FOOD SERVICE | \$55.09 | |
| MAINTENANCE | \$55.18 | |
| NURSING | <u>\$278.43</u> | \$478.88 |
| 3. DAVE'S SHARP-ALL SHOP | | |
| KNIVES | | \$361.40 |
| 4. MINOLTA | | |
| COPIER RENTAL | | \$2,138.37 |
| 5. COPY ALL SERVICES | | |
| COPIER RENTAL | | \$381.89 |
| 6. OFFISERVE | | |
| COPIER PAPER | | \$74.64 |
| 7. TOOL TIME RENTALS | | |
| CANOPY, TABLES AND CHAIRS | | \$685.84 |
| 8. PITNEY BOWES | | |
| MAILING MACHINE | | |
| 9. SISLER'S ICE & DAIRY | | |
| ICE MACHINE | | \$960.00 |
| 10. STA-KLEEN | | |
| BAFFLE | | \$577.00 |
| 11. TECHNICARE MEDICAL | | |
| CONCENTRATORS | | \$636.00 |
| | <u><u>\$6,523.18</u></u> | |

LIFELINK CORPORATION
BENSENVILLE HOME SOCIETY

| | | |
|------------------------------|---|---------|
| ANCHORAGE OF BENSENVILLE | # | 0014258 |
| ANCHORAGE OF BEECHER | # | 0033803 |
| PINE ACRES CARE CENTER | # | 0039289 |
| PEOTONE SENIOR LIVING CENTER | # | 0005066 |

SCHEDULE VII-A

ATTACHED ARE LISTS OF THE BOARD OF DIRECTORS FOR LIFELINK CORPORATION AND BENSENVILLE HOME SOCIETY.

NONE OF THESE DIRECTORS PROVIDE ANY SERVICES TO EITHER CORPORATION NOR DO THEY HAVE ANY OWNERSHIP IN ANY ENTITY THAT DOES BUSINESS WITH EITHER CORPORATION.

SCHEDULE VII-A3

| <u>NAME</u> | <u>CITY</u> | <u>TYPE OF BUSINESS</u> |
|-------------------------------------|-------------|-------------------------|
| Hoyleton Youth and Family Services | Hoyleton | Social Services |
| Hoyleton Children's Home Foundation | Hoyleton | Fund Raising |

BENSENVILLE HOME SOCIETY
SCHEDULE VII-B
6/30/2004

RECAP

| LINE # | DESCRIPTION | 0014258 | 0033803 | 0039289 |
|--------|----------------------------|-----------------------------|-------------------------|---------------------------|
| | | ANCHORAGE OF BENSENVILLE | ANCHORAGE OF BEECHER | PINE ACRES CARE CENTER |
| 2 | FOOD PURCHASES | - | - | - |
| 11 | ACTIVITIES | 32,638 | 8,333 | 3,472 |
| 17 | ADMINISTRATIVE | 21,022 | 15,766 | 15,766 |
| 19 | PROFESSIONAL SERVICES | 170 | 43 | 18 |
| 20 | FEES, SUBSCRIPTIONS, PROM. | 362 | 93 | 39 |
| 21 | GENERAL OFFICE EXPENSE | 1,365 | 757 | 677 |
| 22 | EMPLOYMENT BENEFITS & TX. | 8,315 | 4,977 | 4,598 |
| 24 | TRAVEL AND SEMINARS | 89 | 23 | 10 |
| 25 | OTHER STAFF TRANSPORT. | 3,386 | 1,458 | 1,133 |
| 34 | RENT-FACILITIES & GROUND | - | - | - |
| 35 | RENTAL EQUIPMENT | - | - | - |
| TOTAL | | <u>67,347</u> | <u>31,450</u> | <u>25,712</u> |

VICE PRESIDENT OF HEALTH CARE (020-050)

| LINE # | DESCRIPTION | TOTAL | DIS-ALLOWED | ALLOWED | ANCHORAGE OF BENSENVILLE | ANCHORAGE OF BEECHER | PINE ACRES CARE CENTER |
|--------------|----------------------------|----------------|---------------|---------------|-----------------------------|-------------------------|---------------------------|
| | | | | | | | |
| 2 | FOOD PURCHASES | - | - | - | - | - | - |
| 11 | ACTIVITIES | - | - | - | - | - | - |
| 17 | ADMINISTRATIVE | 52,554 | - | 52,554 | 21,022 | 15,766 | 15,766 |
| 19 | PROFESSIONAL SERVICES | 24,183 | 24,183 | - | - | - | - |
| 20 | FEES, SUBSCRIPTIONS, PROM. | 12,599 | 12,599 | - | - | - | - |
| 21 | GENERAL OFFICE EXPENSE | 2,064 | - | 2,064 | 826 | 619 | 619 |
| 22 | EMPLOYMENT BENEFITS & TX. | 14,425 | - | 14,425 | 5,770 | 4,328 | 4,328 |
| 24 | TRAVEL AND SEMINARS | - | - | - | - | - | - |
| 25 | OTHER STAFF TRANSPORT. | 3,000 | - | 3,000 | 1,200 | 900 | 900 |
| 34 | RENT-FACILITIES & GROUND | 9,588 | 9,588 | - | - | - | - |
| 35 | RENTAL EQUIPMENT | - | - | - | - | - | - |
| TOTAL | | <u>118,413</u> | <u>46,370</u> | <u>72,043</u> | <u>28,817</u> | <u>21,613</u> | <u>21,613</u> |
| ALLOCATION % | | | | | 40.0% | 30.0% | 30.0% |

PASTORAL CARE(020-150)

| LINE # | DESCRIPTION | TOTAL | DIS-ALLOWED | ALLOWED | ANCHORAGE OF BENSENVILLE | ANCHORAGE OF BEECHER | PINE ACRES CARE CENTER |
|--------------|----------------------------|---------------|--------------|---------------|-----------------------------|-------------------------|---------------------------|
| | | | | | | | |
| 2 | FOOD PURCHASES | 314 | 314 | - | - | - | - |
| 11 | ACTIVITIES | 69,442 | - | 69,442 | 32,638 | 8,333 | 3,472 |
| 17 | ADMINISTRATIVE | - | - | - | - | - | - |
| 19 | PROFESSIONAL SERVICES | 362 | - | 362 | 170 | 43 | 18 |
| 20 | FEES, SUBSCRIPTIONS, PROM. | 771 | - | 771 | 362 | 93 | 39 |
| 21 | GENERAL OFFICE EXPENSE | 1,148 | - | 1,148 | 540 | 138 | 57 |
| 22 | EMPLOYMENT BENEFITS & TX. | 5,414 | - | 5,414 | 2,545 | 650 | 271 |
| 24 | TRAVEL AND SEMINARS | 190 | - | 190 | 89 | 23 | 10 |
| 25 | OTHER STAFF TRANSPORT. | 4,652 | - | 4,652 | 2,186 | 558 | 233 |
| 34 | RENT-FACILITIES & GROUND | 2,112 | 2,112 | - | - | - | - |
| 35 | RENTAL EQUIPMENT | 115 | 115 | - | - | - | - |
| TOTAL | | <u>84,520</u> | <u>2,541</u> | <u>81,979</u> | <u>38,530</u> | <u>9,837</u> | <u>4,099</u> |
| ALLOCATION % | | | | | 47.0% | 12.0% | 5.0% |

FACILITY ID#: 0039289

FACILITY NAME: PINE ACRES CARE CENTER
A FACILITY OF THE BENSENVILLE HOME SOCIETY

REPORT PERIOD: 07/01/03 - 06/30/04

SCHEDULE V

RECLASSIFICATIONS AND ADJUSTMENTS:

| | | |
|---|---------|---------|
| 1. LINE 1 DIETARY | 1,898 | |
| LINE 10 NURSING & RECORD KEEPING | 636 | |
| LINE 11 ACTIVITIES | 915 | |
| LINE 21 CLERICAL & GENERAL OFFICE | 3,135 | |
| LINE 35 RENT - EQUIPMENT | | 6,584 |
| TO RECLASSIFY RENTAL EQUIPMENT TO PROPER ACCOUNTS PER SCHEDULE XII B #16. | | |
| 2. LINE 11 ACTIVITIES | 3,472 | |
| LINE 17 ADMINISTRATIVE | 15,766 | |
| LINE 19 PROFESSIONAL SERVICES | | 25,695 |
| LINE 20 FEES, SUBSCRIPTIONS, PROM. | 39 | |
| LINE 21 CLERICAL & GENERAL OFFICE | 677 | |
| LINE 22 EMPLOYMENT BENEFITS & TAXES | 4,598 | |
| LINE 24 TRAVEL & SEMINARS | 10 | |
| LINE 25 OTHER STAFF TRANSPORTATION | 1,133 | |
| TO RECLASSIFY MANAGEMENT FEES FROM PROFESSIONAL SERVICES TO PROPER ACCOUNTS. | | |
| 3. LINE 40 BARBER & BEAUTY SHOP | 5,156 | |
| LINE 20 FEES, SUBSCRIPTIONS, PROM. | | 14 |
| LINE 22 EMPLOYMENT BENEFITS & TAXES | | 5,142 |
| TO RECLASSIFY COST RELATED TO OPERATION OF BEAUTY SHOP. | | |
| 4. LINE 39 ANCILLARY SERVICE CENTER | 157,525 | |
| LINE 10 NURSING & RECORD KEEPING | | 157,525 |
| TO RECLASSIFY PRIVATE PAY DRUGS TO SECTION D | | |
| 5. LINE 17 ADMINISTRATIVE | 85,019 | |
| LINE 19 PROFESSIONAL SERVICES | | 109,897 |
| LINE 20 FEES, SUBSCRIPTIONS, PROM. | 395 | |
| LINE 21 CLERICAL & GENERAL OFFICE | 4,315 | |
| LINE 22 EMPLOYMENT BENEFITS & TAXES | 17,656 | |
| LINE 24 TRAVEL & SEMINARS | 473 | |
| LINE 25 OTHER STAFF TRANSPORTATION | 1,978 | |
| LINE 35 RENT- EQUIPEMENT AND VEHICLES | 61 | |
| TO RECLASSIFY ALLOCATED MANAGEMENT AND GENERAL COSTS FROM PROFESSIONAL SERVICES TO PROPER ACCOUNTS. | | |

RECAP ABOVE ENTRIES

| | | |
|-------------------------------------|---------|---------|
| LINE 1 DIETARY | 1,898 | |
| LINE 10 NURSING & RECORD KEEPING | | 156,889 |
| LINE 11 ACTIVITIES | 4,387 | |
| LINE 17 ADMINISTRATIVE | 100,785 | |
| LINE 19 PROFESSIONAL SERVICES | | 135,592 |
| LINE 20 FEES, SUBSCRIPTIONS, PROM. | 420 | |
| LINE 21 CLERICAL & GENERAL OFFICE | 8,127 | |
| LINE 22 EMPLOYMENT BENEFITS & TAXES | 17,112 | |
| LINE 24 TRAVEL & SEMINARS | 483 | |
| LINE 25 OTHER STAFF TRANSPORTATION | 3,111 | |
| LINE 35 RENT - EQUIPMENT | | 6,523 |
| LINE 39 ANCILLARY SERVICE CENTER | 157,525 | |
| LINE 40 BARBER & BEAUTY SHOP | 5,156 | |
| LINE 41 GIFT & COFFEE SHOP | | |

BENSENVILLE HOME SOCIETY

REPORTING PERIOD 07/01/03 - 06/30/04

FACILITY NUMBER NAME

| | |
|---------|--------------------------|
| 0014258 | ANCHORAGE OF BENSENVILLE |
| 0033803 | ANCHORAGE OF BEECHER |
| 0039289 | PINE ACRES CARE CENTER |

SCHEDULE XV BALANCE SHEET (AFTER CONSOLIDATION)

LINE 23 - OTHER

| | |
|---|------------------|
| BENEFICIAL INTEREST IN PERPETUAL TRUST | 4,252,710 |
| STUDENT LOANS RECEIVABLE | 57,903 |
| CASH RESTRICTED FOR STUDENT LOANS | 33,524 |
| DEFERRED COSTS AND OTHER INTANGIBLES, NET | 708,204 |
| OTHER ASSETS, NET | 227,514 |
| | <hr/> |
| | <u>5,279,855</u> |

BENSENVILLE HOME SOCIETY

SCHEDUAL XI - LINES 9 & 10

1985 / 1986 ALLOCATION OF RENOVATION COSTS FOR THE CFS BUILDING

| | | | |
|-----------------------------|--------------------------|------------------------|-------------------|
| CONSTRUCTION COSTS: | <u>1985</u> 1,735,410 | <u>1986</u> 133,721 | |
| CURRENT DEPRECIATION: | 43,385 | 3,343 | |
| FACILITY FY 2002: | <u>BENSENVILLE</u> | <u>BEECHER</u> | <u>PINE ACRES</u> |
| FACILITY OPERATING EXP. (A) | 11,662,930 | 5,293,690 | 4,695,279 |
| TOTAL OPERATING EXP. (B) | 64,735,304 | 64,735,304 | 64,735,304 |
| (A) / (B) | 18.02% | 8.18% | 7.25% |
| 1985 COST PERCENTAGE | 312,657 | 141,912 | 125,870 |
| 1985 DEPRECIATION PERCENT. | 7,816 | 3,548 | 3,147 |
| 1986 COST PERCENTAGE | 24,092 | 10,935 | 9,699 |
| 1986 DEPRECIATION PERCENT. | 602 | 273 | 242 |

BENSENVILLE HOME SOCIETY

REPORTING PERIOD 07/01/03 - 06/30/04

FACILITY NUMBER NAME

0039289 PINE ACRES CARE CENTER

SCHEDULE XVII - LINE 41

| | (1) BENSENVILLE HOME <u>SOCIETY</u> | (2) <u>FACILITY</u> | BHS RELATED <u>(1) - (2)</u> |
|-----------------------------------|--|----------------------------|------------------------------------|
| <u>PINE ACRES CARE CENTER</u> | | | |
| REVENUES | 35,152,192 | 4,454,058 | 30,698,134 |
| EXPENSES | 37,526,218 | 4,695,280 | 32,830,938 |
| NET INCOME (LOSS) FROM OPERATIONS | <u>(2,374,026)</u> | <u>(241,222)</u> | <u>(2,132,804)</u> |

BENSENVILLE HOME SOCIETY
INDIRECT COSTS
SCHEDULE VIII-B
6/30/2004

RECAP

| LINE # | DESCRIPTION | 0014258 | 0033803 | 0039289 |
|------------|----------------------------|-----------------------------|----------------------|---------------------------|
| | | ANCHORAGE OF BENSENVILLE | ANCHORAGE BEECHER | PINE ACRES CARE CENTER |
| 2 | FOOD PURCHASES | - | - | - |
| 17 | ADMINISTRATIVE | 211,186 | 95,855 | 85,019 |
| 19 | PROFESSIONAL SERVICES | 49,759 | 22,585 | 20,032 |
| 20 | FEES, SUBSCRIPTIONS, PROM. | 981 | 445 | 395 |
| 21 | GENERAL OFFICE EXPENSE | 10,719 | 4,865 | 4,315 |
| 22 | EMPLOYMENT BENEFITS & TX. | 43,858 | 19,907 | 17,656 |
| 24 | TRAVEL AND SEMINARS | 1,176 | 534 | 473 |
| 25 | OTHER STAFF TRANSPORT. | 4,914 | 2,230 | 1,978 |
| 26 | INSURANCE | - | - | - |
| 34 | RENT-FACILITIES & GROUND | - | - | - |
| 35 | RENTAL EQUIPMENT | 151 | 68 | 61 |
| TOTAL | | 322,742 | 146,490 | 129,930 |
| ALLOCATION | | 18.02% | 8.18% | 7.25% |

| LINE # | DESCRIPTION | LIFELINK ADMINISTRATION (010) | | | LIFELINK BOARD & CORPORATE (020) | | |
|--------|----------------------------|-------------------------------|-------------|---------|----------------------------------|-------------|---------|
| | | TOTAL | DIS-ALLOWED | ALLOWED | TOTAL | DIS-ALLOWED | ALLOWED |
| 2 | FOOD PURCHASES | 642 | 642 | - | - | - | - |
| 17 | ADMINISTRATIVE | 611,874 | 291,456 | 320,418 | - | - | - |
| 19 | PROFESSIONAL SERVICES | 147,729 | 147,635 | 94 | 9,845 | - | 9,845 |
| 20 | FEES, SUBSCRIPTIONS, PROM. | 1,760 | 187 | 1,573 | - | - | - |
| 21 | GENERAL OFFICE EXPENSE | 15,559 | - | 15,559 | 41 | - | 41 |
| 22 | EMPLOYMENT BENEFITS & TX. | 105,346 | 50,180 | 55,166 | - | - | - |
| 24 | TRAVEL AND SEMINARS | 14,183 | 7,655 | 6,528 | - | - | - |
| 25 | OTHER STAFF TRANSPORT. | 17,555 | - | 17,555 | - | - | - |
| 26 | INSURANCE | - | - | - | 2,222 | 2,222 | - |
| 34 | RENT-FACILITIES & GROUND | 32,064 | 32,064 | - | - | - | - |
| 35 | RENTAL EQUIPMENT | 476 | - | 476 | - | - | - |
| TOTAL | | 947,188 | 529,819 | 417,369 | 12,108 | 2,222 | 9,886 |

| LINE # | DESCRIPTION | LIFELINK BUSINESS OFFICE (030) | | | LIFELINK SUPPORT SERVICES (080) | | |
|--------|----------------------------|--------------------------------|-------------|---------|---------------------------------|-------------|---------|
| | | TOTAL | DIS-ALLOWED | ALLOWED | TOTAL | DIS-ALLOWED | ALLOWED |
| 2 | FOOD PURCHASES | 133 | 133 | - | - | - | - |
| 17 | ADMINISTRATIVE | 594,408 | 46,577 | 547,831 | 154,567 | 28,256 | 126,311 |
| 19 | PROFESSIONAL SERVICES | 586,670 | 417,829 | 168,841 | 890 | 863 | 27 |
| 20 | FEES, SUBSCRIPTIONS, PROM. | 2,549 | - | 2,549 | 844 | 235 | 609 |
| 21 | GENERAL OFFICE EXPENSE | 18,839 | - | 18,839 | 919 | - | 919 |
| 22 | EMPLOYMENT BENEFITS & TX. | 130,481 | 10,224 | 120,257 | 35,065 | 6,410 | 28,655 |
| 24 | TRAVEL AND SEMINARS | 3,121 | 3,121 | - | 2,032 | 2,032 | - |
| 25 | OTHER STAFF TRANSPORT. | 5,252 | - | 5,252 | 4,400 | - | 4,400 |
| 26 | INSURANCE | - | - | - | - | - | - |
| 34 | RENT-FACILITIES & GROUND | 59,136 | 59,136 | - | 9,792 | 9,792 | - |
| 35 | RENTAL EQUIPMENT | 301 | - | 301 | - | - | - |
| TOTAL | | 1,400,890 | 537,020 | 863,870 | 208,509 | 47,588 | 160,921 |

| LINE # | DESCRIPTION | LIFELINK MATERIALS HANDLING (110) | | | LIFELINK HUMAN RESOURCES (120) | | |
|--------|----------------------------|-----------------------------------|-------------|---------|--------------------------------|-------------|---------|
| | | TOTAL | DIS-ALLOWED | ALLOWED | TOTAL | DIS-ALLOWED | ALLOWED |
| 2 | FOOD PURCHASES | - | - | - | 50 | 50 | - |
| 17 | ADMINISTRATIVE | 67,095 | - | 67,095 | 110,534 | - | 110,534 |
| 19 | PROFESSIONAL SERVICES | 4,131 | - | 4,131 | 22,307 | 75 | 22,232 |
| 20 | FEES, SUBSCRIPTIONS, PROM. | 434 | - | 434 | - | - | 282 |
| 21 | GENERAL OFFICE EXPENSE | 2,591 | - | 2,591 | 12,081 | 3,170 | 8,911 |
| 22 | EMPLOYMENT BENEFITS & TX. | 23,900 | - | 23,900 | 15,454 | - | 15,454 |
| 24 | TRAVEL AND SEMINARS | - | - | - | - | - | - |
| 25 | OTHER STAFF TRANSPORT. | 68 | - | 68 | - | - | - |
| 26 | INSURANCE | - | - | - | - | - | - |
| 34 | RENT-FACILITIES & GROUND | 828 | 828 | - | 23,112 | 23,112 | - |
| 35 | RENTAL EQUIPMENT | 59 | - | 59 | - | - | - |
| TOTAL | | 99,106 | 828 | 98,278 | 183,620 | 26,407 | 157,413 |

| LINE # | DESCRIPTION | BHS G&A BOARD & CORPORATE (010-020) | | | GRAND TOTAL | | |
|--------|----------------------------|-------------------------------------|-------------|---------|-------------|-------------|-----------|
| | | TOTAL | DIS-ALLOWED | ALLOWED | TOTAL | DIS-ALLOWED | ALLOWED |
| 2 | FOOD PURCHASES | - | - | - | 825 | 825 | - |
| 17 | ADMINISTRATIVE | - | - | - | 1,538,478 | 366,289 | 1,172,189 |
| 19 | PROFESSIONAL SERVICES | 71,036 | 20 | 71,016 | 842,608 | 566,422 | 276,186 |
| 20 | FEES, SUBSCRIPTIONS, PROM. | - | - | - | 5,869 | 422 | 5,447 |
| 21 | GENERAL OFFICE EXPENSE | 12,634 | - | 12,634 | 62,664 | 3,170 | 59,494 |
| 22 | EMPLOYMENT BENEFITS & TX. | - | - | - | 310,246 | 66,814 | 243,432 |
| 24 | TRAVEL AND SEMINARS | - | - | - | 19,336 | 12,808 | 6,528 |
| 25 | OTHER STAFF TRANSPORT. | - | - | - | 27,275 | - | 27,275 |
| 26 | INSURANCE | 1,756 | 1,756 | - | 3,978 | 3,978 | - |
| 34 | RENT-FACILITIES & GROUND | - | - | - | 124,932 | 124,932 | - |
| 35 | RENTAL EQUIPMENT | - | - | - | 836 | - | 836 |
| TOTAL | | 85,426 | 1,776 | 83,650 | 2,937,047 | 1,145,660 | 1,791,387 |